

 <p><b>LDR</b> Contributing to a better quality of life.</p>	<p><b>Sales Tax Exemption Certificate for Equipment Purchased by Certain Radio Stations.</b> Revised Statute 47:301(16)(m)</p> <p>Taxpayer Services Division P.O. Box 201 Baton Rouge, LA 70821-0201 (225) 219-7356 (225) 231-6736 (Fax)</p>
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**PLEASE PRINT OR TYPE.**

Authorized Purchaser Name	Telephone Number (       )	
Radio Station Name		
Address		
City	State	ZIP

The above radio station qualifies for the sales tax exemption on their purchases of machinery and equipment as provided by Revised Statute 47:301(16)(m).

The authorized person certifies that the radio station is located within the state, is licensed by the Federal Communications Commission for radio broadcasting, and that the owner is either of the following:

- An individual domiciled in the state who owns a business with substantially all of its assets located in the state and substantially all of its payroll paid in the state.
- A business entity with substantially all of its assets located in the state and substantially all of its payroll paid in the state; provided that the business entity is not owned or controlled or is otherwise an affiliate of a multi-state business entity and is not owned or controlled by an individual who is not domiciled in the state.

This sales tax exemption only applies to purchases of machinery and equipment used for the operation of the radio station that are eligible for depreciation for federal income tax purposes and does not apply to supplies or other expendable items. The exemption is effective for purchases made on or after July 1, 2007.

**Please Print or Type**

<b>Authorized person completing the exemption certificate for the radio station.</b>	
Name	Title
Signature <b>X</b>	Date (mm/dd/yyyy)